

Virginia State Income Tax Information

State Abbreviation: VA
State Tax Withholding State Code: 51
Acceptable Exemption Form: VA-4
Basis For Withholding: State Exemptions
Acceptable Exemption Data: 0 / Number of Exemptions / ►Number of Additional Exemptions◄
TSP Deferred: Yes
Special Coding: Determine the Total Number Of Allowances Claimed field as follows:
First Position - Enter 0 (zero).
Second and Third Positions - ►Enter the total exemptions claimed on Line 1(c) of the VA-4.
Determine the Additional Exemptions Claimed field as follows:
First and Second Positions - Enter the number of additional exemptions claimed for age and blindness on Line 1(b) of the VA-4. Valid values are **00** through **99**. If no additional exemptions are claimed, enter **00**.◄
Additional Information: None

Withholding Formula ►(Effective Pay Period 9, 2005)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. ►Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes flexible spending account - health care and dependent care deductions) from the amount computed in step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.◄
4. Multiply the adjusted gross biweekly wages times 26 to obtain the gross annual wages.
5. Subtract a standard deduction of ►\$3,000◄ from the gross annual wages.
6. Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 5.

$$\text{Exemption Allowance} = \text{►\$900} \times \text{Number of Personal Exemptions}^1$$

¹ Number of **personal** exemptions claimed for self, spouse, and dependents. The number of **personal** exemptions is determined by subtracting the **Extra Exemptions** displayed on the Information/Research Inquiry System (IRIS), Program IR105, State Tax, from the **Number of Exemptions** displayed on IRIS Program IR105.

7. Determine the additional exemption allowance by applying the following guideline and subtract this amount from the result of step 6 to compute the taxable income.

$$\text{Additional Exemption Allowance} = \$800 \times \text{Number of Exemptions}^2$$

² Number of additional exemptions claimed for age and blindness. The number of **additional exemptions** is displayed on IRIS Program IR105 under **Extra Exemptions**.◄

8. Apply the taxable income computed in step 7 to the following table to determine the annual Virginia tax withholding.

Tax Withholding Table				
If the Amount of Taxable Income Is:		The Amount of Virginia Tax Withholding Should Be:		
Over:	But Not Over:	Of Excess Over:		
\$ 0	\$ 3,000	\$ 0	plus 2.00%	\$ 0
3,000	5,000	60	plus 3.00%	3,000
5,000	17,000	120	plus 5.00%	5,000
17,000	and over	720	plus 5.75%	17,000

9. Divide the annual Virginia tax withholding by 26 to obtain the biweekly Virginia tax withholding.